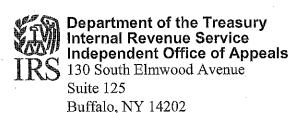
EXHIBIT 1



MARC WASSERMAN PC MARC WASSERMAN 105 CREEK CROSSING BLVD HAINESPORT, NJ 01810 Date:
06/05/2024
Person to contact:
Thaddeus J Chmiel
Secure Messaging:



IRS.gov/connect Secure Messaging ID: 6388

Re:
Participation in IRS e-file
224408 and all related EFIN's
Conference information:
Please contact me via telephone at
(716) 961-5150 between 7:00AM and
2:30PM EST to discuss your case.

Dear Mr. Wasserman:

We received your appeal about the suspension of your participation in IRS e-file.

The Appeals process

The IRS Independent Office of Appeals (Appeals) is an independent function within the IRS. Appeals reviews and resolves disputes in a fair and impartial manner by applying the law to the facts of your case. I'll consider the facts in your case and try to resolve your dispute with the IRS.

What you can expect

The conference will be informal. We'll discuss the facts, arguments, and whether the law supports your position. If you present new information or raise new issues, I may refer your case to the originating office for consideration. You can mail new information to me at the address at the top of this letter so that I receive it at least seven days before the conference.

I'll consider any reason you have for disagreeing with the decision about your future e-file participation, except for moral, religious, political, constitutional, conscientious objection, or similar grounds.

If you don't take part in the conference or don't respond timely to this letter, we'll make a decision and issue a closing letter based on the information that you previously provided and the IRS's administrative file and records.

At the conclusion of the Appeals process, an authorized vendor may contact you to perform an Appeals customer satisfaction survey. Your participation is voluntary, and the survey will not ask for personal or financial information of any kind. We'll use the survey results to improve the Appeals process and our service to taxpayers. See the Customer Satisfaction Survey page at IRS.gov/css to learn more about IRS-sponsored surveys and for a list of current and recent vendors.

If you have questions, contact me at the telephone number at the top of this letter. If I can't help you, I can refer you to my manager, Matthew S Holden, at 617-788-0624. You can also visit our website at IRS.gov/appeals.

Thank you for your cooperation.

Sincerely,

Thaddeus J.

Digitally signed by Thaddeus J. Chmiel Date: 2024.06.05 07:50:39 -04'00'

Chmiel

Thaddeus J Chmiel

Appeals Officer

Enclosures:

Publication 5437